



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

वीरवार, 09 मई, 2019 / 19 वैशाख, 1941

हिमाचल प्रदेश सरकार

REVENUE DEPARTMENT

NOTIFICATION

Shimla-2, the 26th March, 2019

No. Rev.B.A.(3)- 5/2018.—The Governor, Himachal Pradesh is pleased to amend Chapters 28 of the Himachal Pradesh Land Records Manual, 1992 notified *vide* notification No. Rev. (LR) A (58)/89 dated 3rd December, 1992 and substituted *vide* notification No. Rev.B.A.(3)-1/2004-Vol-I dated 9th January, 2012, 11th February, 2016 and 18-4-2016 as follows:—

In para 28.5, after sub-para (8), the following shall be added:—

“8-A Certificate of Income & Assets for Economically Weaker Sections (EWSs) other than SC/ST & OBCs, to be issued by an officer not below the rank of Tehsildar concerned keeping in view the instructions issued *vide* letter No. 20013/01/2018-BC-II dated 17th January, 2019 (Copy enclosed) by the Government of India Ministry of Social Justice and Empowerment, Department of Social Justice and Empowerment, or any subsequent guidelines issued in this behalf, after seeking following documents:—

- (a) In addition to documents referred to in para 8, an affidavit of the applicant stating therein that the family of the applicant does not own or possess any of the following assets, irrespective of family income:—
 - (i) 5 acres of Agricultural Land and above;
 - (ii) Residential flat of 1000 sq. ft. and above;
 - (iii) Residential plot of 100 sq. yard and above in notified municipalities;
 - (iv) Residential plot of 200 sq. yard and above in areas other than the notified municipalities;

The Certificate will be applicable for reservation in civil posts and services in the Government of India.

By order,
Sd/-
(MANISHA NANDA),
ACS-cum-F.C. (Revenue).

[Authoritative English text of this Department Notification No. EXN-F(10)-9/2019 dated 08-05-2019 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 3/2019-State Tax(Rate)

Shimla-2, the 8th May, 2019

No. EXN-F(10)-9/2019.—In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, is pleased to make the following further amendments in the notification of the Government of Himachal Pradesh No.11/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-15/2017, dated the 30th June, 2017, namely:—

In the said notification, —

- (i) in the opening paragraph,—
 - (a) after the word, brackets and figures “conferred by sub-section (1),” the word, brackets and figures “sub-section (3) and sub-section (4)” shall respectively be inserted;
 - (b) the word “and” after the words and figures “sub-section (5) of section 15” shall be substituted by the symbol “,”;
 - (c) after the word, brackets and figures “section (16)”, the words and figure “and section 148” shall be inserted;
- (ii) in the Table,—
 - (a) against serial number 3, for item (i), and the entries relating thereto in column (3), (4) and (5), the following items and entries shall be substituted, namely,—

Table

(3)	(4)	(5)
“(i) Construction of affordable residential apartments by a promoter in a Residential Real Estate Project (hereinafter referred to as RREP) which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay state tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	0.75	<p>Provided that the state tax at the rate specified in column (4) shall be paid in cash, that is, by debiting the electronic cash ledger only:</p> <p>Provided also that credit of input tax charged on goods and services used in supplying the service has not been taken except to the extent as prescribed in Annexure-I in the case of REP other than RREP and in Annexure-II in the case of RREP:</p> <p>Provided also that the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equivalent to the input tax credit attributable to construction in a project, time of supply of which is on or after 1st April, 2019, which shall be calculated in the manner as prescribed in the Annexure-I in the case of REP other than RREP and in Annexure-II in the case of RREP:</p>
(ia) Construction of residential apartments other than affordable residential apartments by a promoter in an RREP which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay state tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the	3.75	<p>Provided also that where a registered person (landowner-promoter) who transfers development right or FSI (including additional FSI) to a promoter (developer-promoter) against consideration, wholly or partly, in the form of construction of apartments,—</p>

<p>entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>		<p>(i) the developer-promoter shall pay tax on supply of construction of apartments to the land owner promoter, and</p> <p>(ii) such landowner-promoter shall be eligible for credit of taxes charged from him by the developer promoter towards the supply of construction of apartments by developer- promoter to him, provided the land owner promoter further supplies such apartments to his buyers before issuance of completion certificate or first occupation, whichever is earlier, and pays tax on the same which is not less than the amount of tax charged from him on construction of such apartments by the developer promoter.</p>
<p>(ib) Construction of commercial apartments (shops, offices, godowns etc.) by a promoter in an RREP which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay state tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>	3.75	<p>Explanation.—</p> <p>(i) “developer- promoter” is a promoter who constructs or converts a building into apartments or develops a plot for sale,</p> <p>(ii) “landowner- promoter” is a promoter who transfers the land or development rights or FSI to a developer- promoter for construction of apartments and receives constructed apartments against such transferred rights and sells such apartments to his buyers independently.</p>
<p>(ic) Construction of affordable residential apartments by a promoter in a Real Estate Project (here-in-after referred to as REP) other than RREP, which commences on or after 1st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay state tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service).</p>	0.75	<p>Provided also that eighty percent of value of input and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], used in supplying the service shall be received from registered supplier only:</p> <p>Provided also that inputs and input services on which tax is paid on reverse charge basis shall be deemed to have been purchased from registered person:</p> <p>Provided also that where value of input and input services received from registered</p>

<p>(id) Construction of residential apartments other than affordable residential apartments by a promoter in a REP other than a RREP which commences on or after 1st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay state tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service).</p>	3.75	<p>suppliers during the financial year (or part of the financial year till the date of issuance of completion certificate or first occupation of the project, whichever is earlier) falls short of the said threshold of 80 per cent, tax shall be paid by the promoter on value of input and input services comprising such shortfall at the rate of eighteen percent on reverse charge basis and all the provisions of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) shall apply to him as if he is the person liable for paying the tax in relation to the supply of such goods or services or both:</p> <p>Provided also that notwithstanding anything contained hereinabove, where cement is received from an unregistered person, the promoter shall pay tax on supply of such cement at the applicable rates on reverse charge basis and all the provisions of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), shall apply to him as if he is the person liable for paying the tax in relation to such supply of cement;</p> <p>(Please refer to the illustrations in Annexure-III)</p> <p>Explanation. –</p> <p>1. The promoter shall maintain project-wise account of inward supplies from registered and unregistered supplier and calculate tax payments on the shortfall at the end of the financial year and shall submit the same in the prescribed form electronically on the common portal by end of the quarter following the financial year. The tax liability on the shortfall of inward supplies from unregistered person so determined shall be added to his output tax liability in the month not later than the month of June following the end of the financial year.</p> <p>2. Notwithstanding anything contained in Explanation 1 above, tax on cement received from unregistered person shall be paid in the month in which cement is received.</p>

		3. Input Tax Credit not availed shall be reported every month by reporting the same as ineligible credit in GSTR-3B [Row No. 4 (D)(2)]:
<p>(ie) Construction of an apartment in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table, in respect of which the promoter has exercised option to pay state tax on construction of apartments at the rates as specified for this item.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service).</p>	6	<p>Provided that in case of ongoing project, the registered person shall exercise one time option in the Form at Annexure-IV to pay state tax on construction of apartments in a project at the rates as specified for item (ie) or (if), as the case may be, by the 10th of May, 2019:</p> <p>Provided also that where the option is not exercised in Form at Annexure-IV by the 10th of May, 2019, option to pay tax at the rates as applicable to item (i) or (ia) or (ib) or (ic) or (id) above, as the case may be, shall be deemed to have been exercised:</p>
<p>(if) Construction of a complex, building, civil structure or a part thereof, including,—</p> <p>(i) commercial apartments (shops, offices, godowns etc.) by a promoter in a REP other than RREP,</p> <p>(ii) residential apartments in an ongoing project, other than affordable residential apartments, in respect of which the promoter has exercised option to pay state tax on construction of apartments at the rates as specified for this item in the manner prescribed herein, but excluding supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) above intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>Explanation.—For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) in column (3) shall attract state tax prescribed against them in column (4) subject to conditions specified against</p>	9	<p>Provided also that invoices for supply of the service can be issued during the period from 1st April, 2019 to 10th May, 2019 before exercising the option, but such invoices shall be in accordance with the option to be exercised.;</p>

them in column (5) and shall not be levied at the rate as specified under this entry.		
(Provisions of paragraph 2 of this notification shall apply for valuation of this service).		

(b) against serial number 3,—

a. item (ii) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;

b. in item (iv) in column (3),—

(1) after the figures “2017”, the words, brackets, figures and letters “other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above” shall be inserted;

c. in item (v) in column (3),—

(1) after the figures “2017”, the words, brackets, figures and letters “other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above” shall be inserted;

d. after item (v) and entries relating thereto in column (3), (4) and (5), the following items and entries shall be inserted, namely,—

(3)	(4)	(5)
(va) Composite supply of works contract as defined in clause (119) of section 2 of the Himachal Pradesh Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of affordable residential apartments covered by sub-clause (a) of clause (xvi) of paragraph 4 below, in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option to pay state tax on construction of apartments at the rates as specified for item (ie) or (if), as the case may be, in the manner prescribed therein,	6	<p>Provided that carpet area of the affordable residential apartments as specified in the entry in column (3) relating to this item, is not less than 50 per cent of the total carpet area of all the apartments in the project:</p> <p>Provided also that for the purpose of determining whether the apartments at the time of supply of the service are affordable residential apartments covered by sub-clause (a) of clause (xvi) of paragraph 4 below or not, value of the apartments shall be the value of similar apartments booked nearest to the date of signing of the contract for supply of the service specified in the entry in column (3) relating to this item:</p> <p>Provided also that in case it finally turns out that the carpet area of the affordable residential apartments booked or sold before or after completion, for which gross amount actually charged was forty five lakhs rupees or less and the actual</p>

		carpet area was within the limits prescribed in sub-clause (a) of clause (xvi) of paragraph 4 below, was less than 50 per cent of the total carpet area of all the apartments in the project, the recipient of the service, that is, the promoter shall be liable to pay such amount of tax on reverse charge basis as is equal to the difference between the tax payable on the service at the applicable rate but for the rate prescribed herein and the tax actually paid at the rate prescribed herein”;
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- e. in item (vi) in column (3), after the figures “2017”, the words, brackets, and figures “other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above” shall be inserted;
- f. in item (xii) in column (3), for the entry, the following entry shall be substituted, namely:—

“(xii) Construction services other than (i), (ia), (ib), (ic), (id), (ie), (if), (iii), (iv), (v), (va), (vi), (vii), (viii), (ix), (x) and (xi) above.

Explanation.—For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id), (ie) and (if) in column (3) shall attract state tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry.”;

- (c) against serial number 16, in item (ii) in column (3), for the word, brackets and letters “sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv);—item (b), sub-item (c), sub-item(d) and sub-item (da) of item (v); and sub-item (c) of item (vi)”, the word, brackets figures and letters “ (i) (ia), (ib), (ic), (id), (ie) and (if)” shall be substituted;
- (d) after serial number 38 in column (1) and the entries relating thereto in column (2), (3), (4) and (5) the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“39.	Chapter 99	Supply of services other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI) by an unregistered person to a promoter for construction of a project on which tax is payable by the recipient of the services under sub-section 4 of section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), as prescribed in notification No. 07/2019—State Tax (Rate), dated 6th May, 2019, published in Gazette of Himachal Pradesh on 08-5-2019 vide No. EXN-F(10)-9/2019. Explanation.— This entry is to be taken to apply to all services which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter, section or heading elsewhere in this notification.	9	—”;

(iii) in paragraph 2,—

- (a) for the words, brackets, letters and figures “sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi),” the word, brackets, letters and figures “(i) (ia), (ib), (ic), (id), (ie) and (if)” shall be substituted;
- (b) in the *Explanation*, after the words “this paragraph” the words “and paragraph 2A below” shall be inserted;

(iv) after paragraph 2, the following paragraph shall be inserted, namely,—

“2A. Where a registered person transfers development right or FSI (including additional FSI) to a promoter against consideration, wholly or partly, in the form of construction of apartments, the value of construction service in respect of such apartments shall be deemed to be equal to the Total Amount charged for similar apartments in the project from the independent buyers, other than the person transferring the development right or FSI (including additional FSI), nearest to the date on which such development right or FSI (including additional FSI) is transferred to the promoter, less the value of transfer of land, if any, as prescribed in paragraph 2 above.”

(v) in paragraph 4 relating to *Explanation*, after clause (xii), the following clauses shall be inserted, namely: —

“(xiii) an apartment booked on or before the 31st March, 2019 shall mean an apartment which meets all the following three conditions, namely—(a) part of supply of construction of which has time of supply on or before the 31st March, 2019 and (b) at least one instalment has been credited to the bank account of the registered person on or before the 31st March, 2019 and (c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the 31st March, 2019;

(xiv) the term “apartment” shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(xv) the term “project” shall mean a Real Estate Project or a Residential Real Estate Project;

(xvi) the term “affordable residential apartment” shall mean, —

- (a) a residential apartment in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option in the prescribed form to pay state tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, having carpet area not exceeding 60 square meter in metropolitan cities or 90 square meter in cities or towns other than metropolitan cities and for which the gross amount charged is not more than forty five lakhs rupees.

For the purpose of this clause, —

- (i) Metropolitan cities are Bengaluru, Chennai, Delhi NCR (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai (whole of MMR) with their respective geographical limits prescribed by an order issued by the Central or State Government in this regard;
- (ii) Gross amount shall be the sum total of; —
 - A. Consideration charged for the services specified at item (i) and (ic) in column (3) against Sl. No. 3 in the Table;
 - B. Amount charged for the transfer of land or undivided share of land, as the case may be including by way of lease or sub-lease; and
 - C. Any other amount charged by the promoter from the buyer of the apartment including preferential location charges, development charges, parking charges, common facility charges etc.
- (b) an apartment being constructed in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, in respect of which the promoter has not exercised option to pay state tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be.
- (xvii) the term “promoter” shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (xviii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (xix) the term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent of the total carpet area of all the apartments in the REP;
- (xx) the term “ongoing project” shall mean a project which meets all the following conditions, namely—
 - (a) commencement certificate in respect of the project, where required to be issued by the competent authority, has been issued on or before 31st March, 2019, and it is certified by any of the following that construction of the project has started on or before 31st March, 2019:—
 - (i) an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972); or
 - (ii) a chartered engineer registered with the Institution of Engineers (India); or
 - (iii) a licensed surveyor of the respective local body of the city or town or village or development or planning authority.

- (b) where commencement certificate in respect of the project, is not required to be issued by the competent authority, it is certified by any of the authorities specified in sub-clause (a) above that construction of the project has started on or before the 31st March, 2019;
- (c) completion certificate has not been issued or first occupation of the project has not taken place on or before the 31st March, 2019;
- (d) apartments being constructed under the project have been, partly or wholly, booked on or before the 31st March, 2019.

Explanation.—For the purpose of sub- clause (a) and (b) above, construction of a project shall be considered to have started on or before the 31st March, 2019, if them earthwork for site preparation for the project has been completed and excavation for foundation has started on or before the 31st March, 2019.

- (xxi) "commencement certificate" means the commencement certificate or the building permit or the construction permit, by whatever name called issued by the competent authority to allow or permit the promoter to begin development works on an immovable property, as per the sanctioned plan;
- (xxii) "development works" means the external development works and internal development works on immovable property;
- (xxiii) "external development works" includes roads and road systems landscaping, water supply, sewage and drainage systems, electricity supply transformer, sub-station, solid waste management and disposal or any other work which may have to be executed in the periphery of, or outside, a project for its benefit, as may be provided under the local laws;
- (xxiv) "internal development works" means roads, footpaths, water supply, sewers, drains, parks, tree planting, street lighting, provision for community buildings and for treatment and disposal of sewage and sullage water, solid waste management and disposal, water conservation, energy management, fire protection and fire safety requirements, social infrastructure such as educational health and other public amenities or any other work in a project for its benefit, as per sanctioned plans;
- (xxv) the term "competent authority" as mentioned in definition of "commencement certificate" and "residential apartment" , means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;
- (xxvi) The term "carpet area" shall have the same meaning assigned to it in in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (xxvii) the term "Real Estate Regulatory Authority" shall mean the Authority established under sub- section (1) of section 20 (1) of the Real Estate

(Regulation and Development) Act, 2016 (No. 16 of 2016) by the Central Government or State Government;

(xxviii) “project which commences on or after 1st April, 2019” shall mean a project other than an ongoing project;

(xxix) “Residential apartment” shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;

(xxx) “Commercial apartment” shall mean an apartment other than a residential apartment;

(xxxi) “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.”.

2. This notification shall come into force with effect from the 1st day of April, 2019.

Annexure-I

Real Estate Project (REP) other than Residential Real Estate Project (RREP)

Input tax credit attributable to construction of residential portion in a real Estate Project (REP) other than Residential Real Estate Project (RREP), which has time of supply on or after 1st April, 2019, shall be calculated project wise for all projects which commence on or after 1st April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay **state tax** on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

1. Where % completion as on 31st March, 2019 is not zero or where there is inventory in stock.

- (a) Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or after 1st April, 2019, may be denoted as Tx. Tx shall be calculated as under:

$$Tx = T - Te$$

Where,—

- (i) T is the total ITC availed (utilized or not) on inputs and input services used in construction of the REP from 1st July, 2017 to 31st March, 2019 including transitional credit taken on 1st July, 2017;
- (ii) Te is the eligible ITC attributable to (a) construction of commercial portion and (b) construction of residential portion, in the REP which has time of supply on or before 31st March, 2019;

- (b) Te shall be calculated as under:

$$Te = Tc + Tr$$

Where, —

T_c is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$T_c = T * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP})$ and

T_r is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31st March, 2019 and which shall be calculated as under,

$$T_r = T * F_1 * F_2 * F_3 * F_4$$

Where,—

$F_1 = \frac{\text{Carpet area of residential apartments in REP}}{\text{Total carpet area of commercial and residential apartments in the REP}}$

$F_2 = \frac{\text{Total carpet area of residential apartment booked on or before 31st March, 2019}}{\text{Total carpet area of the residential apartment in REP}}$

Such value of supply of construction of residential apartments booked on or before 31st March, 2019 which has time of supply on or before 31st March, 2019.

$F_3 = \frac{\text{Total value of supply of construction of residential apartments booked on or before 31st March, 2019}}{\text{Total value of supply of construction of residential apartments booked on or before 31st March, 2019}}$

(F₃ is to account for percentage invoicing of booked residential apartments)

$F_4 = \frac{1}{\% \text{ completion of construction as on 31st March, 2019}}$

$F_4 = \frac{1}{\% \text{ completion of construction as on 31st March, 2019}}$

Illustration: Where one-fifth (twenty percent) of the construction has been completed, F₄ shall be $100 \div 20 = 5$.

Explanation.—“% Completion of construction as on 31st March, 2019” shall be the same as declared to the Real Estate Regulatory Authority in terms of section 4 and section 11 of Real Estate (Regulation and Development) Act, 2016 (16 of 2016) and where the same is not required to be declared to the Real Estate Regulatory Authority, it shall be got determined and certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India).

(c) A registered person shall have the option to calculate ‘Te’ in the manner prescribed below instead of the manner prescribed in (b) above,—

Te shall be calculated as under:

$$T_e = T_c + T_1 + T_r$$

Where,—

Tc is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$Tc = T3 * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP})$;

Wherein

$T3 = T - (T1 + T2)$

T1 = ITC attributable exclusively to construction of commercial portion in the REP

T2 = ITC attributable exclusively to construction of residential portion in the REP and

Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31-03-2019 and which shall be calculated as under,

$Tr = (T3 + T2) * F_1 * F_2 * F_3 * F_4$

or

$Tr = (T - T1) * F_1 * F_2 * F_3 * F_4$

- (d) The amounts 'Tx' and 'Te' shall be computed separately for input tax credit of Central tax, State tax, Union territory tax and Integrated tax.
- (e) Where, Tx is positive, *i.e.* $Te < T$, the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and Te. Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in FORM GST ITC- 03.

Explanation.—The registered person may file an application in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in installments in accordance with the provisions of section 80. The commissioner may issue an order in FORM GST DRC- 21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly installments, not exceeding twenty-four, as he may deem fit.

- (f) Where Tx is negative, *i.e.* $Te > T$, the registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of difference between Te and T.
- (g) The registered person may calculate Tc and utilize credit to the extent of Tc for payment of tax on commercial apartments, till the complete accounting of Tx is carried out and submitted.
- (h) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential portion which has time of supply on or after 1st April, 2019, shall be calculated and the amount equal to Tx shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of F4 shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects

Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31st March, 2019.

2. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, “Te” shall be calculated as follows: -

- (a) Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or before 31st March, 2019 may be denoted as Te which shall be calculated as under,

$$Te = Tc + Tr$$

Where,—

Tc is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$Tc = Tn * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP})$ and

Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31st March, 2019 and which shall be calculated as under,

$$Tr = Tn * F_1 * F_2 * F_3$$

Where, -

Tn= Tax paid on such inputs and input services on which ITC is available under the HPGST Act, received in 2019-20 for construction of REP

F1, F2 and F3 shall be the same as in para 1 above

- (b) The registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of the amount of Te.
- (c) The amount ‘Te’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

3. Notwithstanding anything contained in paragraph 1 or paragraph 2 above, Te shall be determined in the following situations as under:

- (i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent. points) of construction is more than 25 percent. points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 percent. points;
- (ii) where the value of invoices issued on or prior to 31st March, 2019 exceeds the consideration actually received on or prior to 31st March, 2019 by more than 25 percent. of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 percent. of the actual consideration received; and

- (iii) where, the value of procurement of inputs and input services prior to 1st April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31st March, 2019 by more than 25 percent. of value of actual consumption of inputs and input services, the jurisdictional commissioner or any other officer authorized in this regard may fix the Te based on actual per unit consumption of inputs and input services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

Illustration 1:

Sr. No.	Details of a REP (Res + Com)			
	A	B	C	D
1.	No. of apartments in the project		100	Units
2.	No. of residential apartments in the project		75	Units
3.	Carpet area of the residential apartment		70	Sqm
4.	Total carpet area of the residential apartments	$C2 * C3$	5250	Sqm
5.	Value of each of residential apartment		0.60	Crore
6.	Total value of the residential apartments	$C2 * C5$	45.00	Crore
7.	No. of commercial apartments in the project		25	Units
8.	Carpet area of the commercial apartment		30	Sqm
9.	Total Carpet area of the commercial apartments	$C7 * C8$	750	Sqm
10.	Total carpet area of the project (Resi + Com)	$C4 + C9$	6000	Sqm
11.	Percentage completion as on 31.3.2019 [as declared to RERA or determined by chartered engineer].		20%	
12.	No. of residential apartments booked before transition.		40	Units
13.	Total carpet area of the residential apartments booked before transition.	$C12 * C3$	2800	Sqm
14.	Value of booked residential apartments	$C5 * C12$	24	Crore
15.	Percentage invoicing of booked residential apartments on or before 31.3.2019		20%	
16.	Total value of supply of residential apartments having t.o.s. prior to transition.	$C14 * C15$	4.8	Crore
17.	ITC to be reversed on transition, $T_x = T - T_e$			
18.	Eligible ITC (T_e)= $T_c + T_r$			
19.	T (*see notes below)		1	Crore
20.	$T_c = T \times$ (carpet area of commercial apartments in the REP/total carpet area of commercial and residential apartments in the REP).	$C19 * (C9/C10)$	0.125	Crore
21.	$T_r = T \times F1 \times F2 \times F3 \times F4$			
22.	F1	$C4/C10$	0.875	

23.	F2	C13/C4	0.533	
24.	F3	C16/C14	0.200	
25.	F4	1/C11	1 5	
26.	$Tr = T \times F1 \times F2 \times F3 \times F4$	$C19 * C22 * C23 * C24 * C25$	0.467	Crore
27.	Eligible ITC (Te) = Tc + Tr	C26 + C20	0.592	Crore
28.	ITC to be reversed on transition, Tx= T-Te	C19- C27	0.408	Crore
<p><i>*Note:—</i></p> <ol style="list-style-type: none"> 1. The value of T at C19 has been estimated for illustration based on weighted average tax on inputs. 2. In actual practice, the registered person shall take aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of HP GST Act as value of T. 				

Illustration 2:

Sl. No.	Details of a REP (Res + Com)			
	A	B	C	D
1.	No. of apartments in the project		100	Units
2.	No. of residential apartments in the project		75	Units
3.	Carpet area of the residential apartment		70	Sqm
4.	Total carpet area of the residential apartments	$C2 * C3$	5250	Sqm
5.	Value of each of residential apartment		0.60	Crore
6.	Total value of the residential apartments	$C2 * C5$	45.00	Crore
7.	No. of commercial apartments in the project		25	Units
8.	Carpet area of the commercial apartment		30	Sqm
9.	Total Carpet area of the commercial apartments.	$C7 * C8$	750	Sqm
10.	Total carpet area of the project (Resi + Com)	$C4 + C9$	6000	Sqm
11.	Percentage completion (Pc) as on 31.3.2019 [as declared to RERA or determined by chartered engineer].		20%	
12.	No. of residential apartments booked before transition.		40	Units
13.	Total carpet area of the residential apartments booked before transition.	$C12 * C3$	2800	Sqm
14.	Value of booked residential apartments	$C5 * C12$	24	Crore
15.	Percentage invoicing of booked residential apartments on or before 31-3-2019.		60%	
16.	Total value of supply of residential apartments having t.o.s. prior to transition.	$C14 * C15$	14.4	Crore
17.	ITC to be reversed on transition, Tx= T-Te		1	Crore

18.	Eligible ITC (Te)= Tc + Tr			
19.	T (*see notes below)			
20.	Tc=T x (carpet area of commercial apartments in the REP/ total carpet area of commercial and residential apartments in the REP).	C19* (C9/C10)	0.125	Crore
21.	Tr= T x F1 x F2 x F3 x F4			
22.	F1	C4/C10	0.875	
23.	F2	C13/C4	0.533	
24.	F3	C16/C14	0.600	
25.	F4	1/C11	5	
26.	Tr = T x F1 x F2 x F3 x F4	C19 * C22 * C23* C24* C25	1.400	Crore
27.	Eligible ITC (Te) = Tc + Tr	C26 + C20	1.525	Crore
28.	ITC to be reversed on transition, Tx= T-Te	C19- C27	-0.525	Crore
29.	Tx after application of cap on % invoicing <i>vis-a-vis</i> Pc			
30.	% completion		20%	
31.	% invoicing		60%	
32.	% invoicing after application of cap (Pc+25%).	C11+25%	45%	
33.	Total value of supply of residential apartments having t.o.s. prior to transition.	C14 * C32	10.80	Crore
34.	F3 after application of cap	C33/C14	0.45	
35.	Tr= Tx F1 x F2 x F3 x F4 (after application of cap).	C19* C22* C23* C34* C25	1.05	Crore
36.	Eligible ITC (Te) = Tc + Tr (after application of cap).	C20 + C35	1.18	Crore
37.	ITC to be reversed/ taken on transition, Tx= T-Te (after application of cap).	C19 - C36	-0.18	Crore
38.	Tx after application of cap on % invoicing <i>vis-a-vis</i> Pc and payment realisation.			
39.	% invoicing after application of cap (Pc +25%).		45%	
40.	Total value of supply of residential apartments having t.o.s. prior to transition.	C33	10.80	Crore
41.	Consideration received		8.00	Crore
42.	Total value of supply of residential apartments having t.o.s prior to transition after application of cap <i>vis-a-vis</i> consideration received.	8 cr+ 25% of 8 Cr	10.00	Crore
43.	F3 after application of both the caps	C42/C14	0.42	

44.	$Tr = T \times F1 \times F2 \times F3 \times F4$ (after application of both the caps).	C19* C22* C23* C43* C25	0.97	
45.	Eligible ITC (Te) = $Tc + Tr$ (after application of both the caps).	C20 + C44	1.10	
46.	ITC to be reversed/ taken on transition, $Tx = T - Te$ (after application of both the caps).	C19 – C45	-0.10	Crore

*Note:—

1. The value of T at C19 has been estimated for illustration based on weighted average tax on inputs.
2. In actual practice, the registered person shall take aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of HP GST Act as value of T.

Annexure-II

Residential Real estate project (RREP)

Input tax credit attributable to construction of residential and commercial portion in a Residential Real estate project (RREP), which has time of supply on or after 1st April, 2019, shall be calculated project-wise for all projects which commence on or after 1st April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay state tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

1. Where % completion as on 31st March, 2019 is not zero or where there is inventory in stock

- (a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or after 1st April, 2019, may be denoted as Tx . Tx shall be calculated as under :

$$Tx = T - Te$$

Where,

- (i) T is the total ITC availed (utilized or not) on inputs and input services used in construction of the RREP from 1st July, 2017 to 31st March, 2019 including transitional credit taken on 1st July, 2017;
 - (ii) Te is the eligible ITC attributable to construction of commercial portion and construction of residential portion, in the RREP which has time of supply on or before 31st March, 2019;
- (b) Te shall be calculated as under:

$$Te = T * F1 * F2 * F3 * F4$$

Where,—

$$F_1 = \frac{\text{Carpet area of residential and commercial apartments in the RREP}}{\text{Total carpet area of apartments in the RREP}}$$

(In case of a Residential Real Estate Project, value of “F1” shall be 1.)

Total carpet area of residential and commercial apartment booked on or before 31st March, 2019

$$F_2 = \frac{\text{Total carpet area of the residential and commercial apartment in the RREP}}{\text{Total carpet area of the residential and commercial apartment in the RREP}}$$

Such value of supply of construction of residential and commercial apartments booked on or before 31st March, 2019 which has time of supply on or before 31st March, 2019

$$F_3 = \frac{\text{Total value of supply of construction of residential and commercial apartments booked on or before 31st March, 2019}}{\text{Total value of supply of construction of residential and commercial apartments booked on or before 31st March, 2019}}$$

(F3 is to account for percentage invoicing of booked residential apartments)

$$F_4 = \frac{1}{\% \text{ Completion of construction as on 31st March, 2019}}$$

Illustration: where one- fifth (twenty percent) of the construction has been completed, F₄ shall be $100 \div 20 = 5$.

Explanation.—“% Completion of construction as on 31st March, 2019” shall be the same as declared to the Real Estate Regulatory Authority in terms of section 4 and section 11 of Real Estate (Regulation and Development) Act, 2016 and where the same is not required to be declared to the Real Estate Regulatory Authority, it shall be got determined and certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India).

- (c) The amounts ‘Tx’ and ‘Te’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.
- (d) Where, Tx is positive, *i.e.* Te < T, the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and Te. Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in FORM GST ITC- 03.

Explanation.—The registered person may file an application in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in installments in accordance with the provisions of section 80. The commissioner may issue an order in FORM GST DRC- 21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly installments, not exceeding twenty-four, as he may deem fit.

- (e) Where, T_x is negative, *i.e.* $T_e > T$, the registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of the RREP, for which he shall not otherwise be eligible, to the extent of difference between T_e and T .
- (f) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential and commercial portion which has time of supply on or after 1st April, 2019, shall be calculated and the amount equal to T_x shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of F_4 shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31st March, 2019.

2. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, “ T_e ” shall be calculated as follows: —

- (a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or before 31st March, 2019 may be denoted as T_e which shall be calculated as under,

$$T_e = T_n * F_1 * F_2 * F_3$$

Where,—

T_n = Tax paid on such inputs and input services on which ITC is available under the SGST Act, received in 2019-20 for construction of residential and commercial apartments in the RREP.

F_1 , F_2 and F_3 shall be the same as in para 1 above

- (b) The registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential or commercial portion in the RREP, for which he shall not otherwise be eligible, to the extent of the amount of T_e .
- (c) The amount ‘ T_e ’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

3. Notwithstanding anything contained in paragraph 1 or paragraph 2 above, T_e shall be determined in the following situations as under:

- (i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent. points) of construction is more than 25 percent. points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 percent. points;
- (ii) where the value of invoices issued on or prior to 31st March, 2019 exceeds the consideration actually received on or prior to 31st March, 2019 by more than 25 per cent. of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 per cent. of the actual consideration received; and

- (iii) where, the value of procurement of inputs and input services prior to 1st April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31st March, 2019 by more than 25 per cent. of value of actual consumption of inputs and input services, the jurisdictional commissioner or any other officer authorized in this regard may fix the Te based on actual per unit consumption of inputs and input services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

Illustration 1:

Sl. No.	Details of a residential real estate project (RREP)			
	A	B	C	D
1.	No. of apartments in the project		100	Units
2.	No. of residential apartments in the project		100	Units
3.	Carpet area of the residential apartment		70	Sqm
4.	Total carpet area of the residential apartments	C2 * C3	7000	Sqm
5.	Value of each of residential apartment		0.60	Crore
6.	Percentage completion as on 31.3.2019 [as declared to RERA or determined by chartered engineer].		20%	
7.	No. of apartments booked before transition		80	Units
8.	Total carpet area of the residential apartment booked before transition.	C3 * C7	5600	Sqm
9.	Value of booked residential apartments	C5 * C7	48	Crore
10.	Percentage invoicing of booked residential apartments on or before 31.01.2019.		20	
11.	Total value of supply of residential apartments having t.o.s. prior to transition.	C9 * C10	9.6	crore
12.	ITC to be reversed on transition, Tx = T- Te			
13.	Eligible ITC (Te)= Tx F1 x F2 x F3 x F4)			
14.	T (*see notes below)		1	crore
15.	F1		1	
16.	F2	C8/C4	0.8	
17.	F3	C11/C9	0.2	
18.	F4	1/C6	5	
19.	Eligible ITC (Te) = Tx F1 x F2 x F3 x F4)	C14 * C15 * C16 * C17 * C18	0.8	Crore
20.	ITC to be reversed on transition, Tx= T-Te	C14- C19	0.2	Crore

***Note:**

1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.
2. In actual practice, the registered person shall take aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of HP GST Act as value of T.

Illustration 2:

Sl. No.	Details of a residential real estate project (RREP)			
	A	B	C	D
1.	No. of apartments in the project		100	Units
2.	No. of residential apartments in the project		100	Units
3.	Carpet area of the residential apartment		70	Sqm
4.	Total carpet area of the residential apartments	$C2 * C3$	7000	Sqm
5.	Value of each of residential apartment		0.60	Crore
6.	Percentage completion as on 31.3.2019 [as declared to RERA or determined by chartered engineer].		20%	
7.	No. of apartments booked before transition		80	Units
8.	Total Carpet area of the residential apartment booked before transition.	$C3 * C7$	5600	Sqm
9.	Value of booked residential apartments	$C5 * C7$	48	crore
10.	Percentage invoicing of booked residential apartments on or before 31.3.2019		60%	
11.	Total value of supply of residential apartments having t.o.s. prior to transition.	$C9 * C10$	28.8	crore
12.	ITC to be reversed on transition, $T_x = T - T_e$			
13.	Eligible ITC (T_e) = $T \times F1 \times F2 \times F3 \times F4$			
14.	T (*see notes below)		1	Crore
15.	F1		1	
16.	F2	$C8 / C4$	0.8	Crore
17.	F3	$C11/C9$	0.6	
18.	F4	$1/C6$	5	
19.	Eligible ITC (T_e) = $T \times F1 \times F2 \times F3 \times F4$	$C14^* \quad C15^* \quad C16^* \quad C17 * C18$	2.4	Crore
20.	ITC to be reversed on transition, $T_x = T - T_e$	$C14 - C19$	-1.4	Crore
21.	T_x after application of cap on % invoicing <i>vis-a-vis</i> Pc.			
22.	% completion		20%	
23.	% invoicing		60%	
24.	% invoicing after application of cap ($P_c + 25\%$)	$C6 + 25\%$	45%	
25.	Total value of supply of residential apartments having t.o.s. prior to transition.	$C9 * C24$	21.60	Crore
26.	F3 after application of cap	$C25/C9$	0.45	
27.	$T_e = T \times F1 \times F2 \times F3 \times F4$ (after application of cap).	$C14^* \quad C15^* \quad C16^* \quad C26 * C18$	1.80	Crore
28.	ITC to be reversed/taken on transition, $T_x = T - T_e$ (after application of cap).	$C14 - C27$	-0.80	Crore
29.	T_x after application of cap on % invoicing <i>vis-a-vis</i> Pc and payment realisation.			

30.	% invoicing after application of cap (Pc +25%)		45%	
31.	Total value of supply of residential apartments having t.o.s. prior to transition.	C25	21.60	Crore
32.	Consideration received		16.00	Crore
33.	Total value of supply of residential apartments having t.o.s. prior to transition after application of cap <i>vis-a-vis</i> consideration received.	16 cr+ 25% of 16 Cr	20.00	Crore
34.	F3 after application of both the caps	C33/C9	0.42	
35.	Te= T x F1 x F2 x F3 x F4 (after application of both the caps).	C14* C15* C34* C26 * C18	1.67	
36.	ITC to be reversed/ taken on transition, Tx= T-Te (after application of both the caps).	C14 - C35	-0.67	Crore

**Note:*

1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.
2. In actual practice, the registered person shall take aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of HP GST Act as value of T.

Annexure-III

Illustration 1:

A promoter has procured following goods and services [other than capital goods and services by way of grant of development rights, long term lease of land or FSI] for construction of a residential real estate project during a financial year:—

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs received from registered supplier? (Y/ N)
1.	Sand	10	Y
2.	Cement	15	N
3.	Steel	20	Y
4.	Bricks	15	Y
5.	Flooring tiles	10	Y
6.	Paints	5	Y
7.	Architect/designing/CAD drawing etc.	10	Y
8.	Aluminium windows, Ply, commercial wood.	15	Y

In this example, the promoter has procured 80 per cent of goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], from a GST registered person. However, he has procured cement from an unregistered supplier. Hence at the end of financial year, the promoter has to pay GST on cement at the applicable rates on reverse charge basis.

Illustration 2:

A promoter has procured following goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], for construction of a residential real estate project during a financial year :—

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs received from registered supplier? (Y/ N)
1.	Sand	10	Y
2.	Cement	15	Y
3.	Steel	20	Y
4.	Bricks	15	Y
5.	Flooring tiles	10	Y
6.	Paints	5	N
7.	Architect/designing/CAD drawing etc.	10	Y
8.	Aluminium windows, Ply, commercial wood	15	N

In this example, the promoter has procured 80 per cent. of goods and services including cement from a GST registered person. However, he has procured paints, aluminum windows, ply and commercial wood etc. from an unregistered supplier. Hence at the end of financial year, the promoter is not required to pay GST on inputs on reverse charge basis.

Illustration 3:

A promoter has procured following goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], for construction of a residential real estate project during a financial year :—

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs procured from registered supplier? (Y/ N)
1.	Sand	10	N
2.	Cement	15	N
3.	Steel	15	Y
4.	Bricks	10	Y
5.	Flooring tiles	10	Y
6.	Paints	5	Y
7.	Architect/designing/CAD drawing etc.	10	Y
8.	Aluminium windows	15	N
9.	Ply, commercial wood	10	N

In this example, the promoter has procured 50 per cent. of goods and services from a GST registered person. However, he has procured sand, cement and aluminum windows, ply and commercial wood etc. from an unregistered supplier. Thus, value of goods and services procured from registered suppliers during a financial year falls short of threshold limit of 80 per cent. To fulfill his tax liability on the shortfall of 30 per cent. from mandatory purchase, the promoter has to pay GST on cement at the applicable rate on reverse charge basis. After payment of GST on cement, on the remaining shortfall of 15 per cent., the promoter shall pay tax @ 18 per cent. under RCM.

Annexure-IV

FORM

(Form for exercising one time option to pay tax on construction of apartments in a project by the promoters at the rate as specified for item (ie) or (if), against serial number 3 in the Table in this notification, as the case may be, by the 10th of May, 2019).

Reference No. _____

Date _____

To _____

(To be addressed to the jurisdictional Commissioner)

1. GSTIN:
2. RERA registration Number of the Project:
3. Name of the project, if any:
4. The location details of the project, with clear demarcation of land dedicated for the project alongwith its boundaries including the longitude and latitude of the end points of the project:
5. The number, type and the carpet area of apartments for booking or sale in the project:
6. Date of receipt of commencement certificate:

Declaration

1. I hereby exercise the option to pay tax on construction of apartments in the above mentioned project as under :

I shall pay tax on construction of the apartments: (put (✓) in appropriate box)	At the rate as specified for item (ie) or (if), against serial number 3 in the Table in this notification, as the case may be	At the rate as specified for item (i) or (ia) or (ib) or (ic) or (id), against serial number 3 in the Table in this notification, as the case may be

2. I understand that this is a one time option, which once exercised, shall not be allowed to be changed.

3. I also understand that invoices for supply of the service can be issued during the period from 1st April, 2019 to 10th May, 2019 before exercising the option, but such invoices shall be in accordance with the option being exercised herein.

Signature.....

Name.....

Designation.....

Place.....

Date.....

By order,

JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

Note.—The principal notification No. 11/2017-State Tax (Rate) dated the 30th June, 2017 was published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-15/2017 dated the 30th June, 2017 and was last amended by notification No. 30/2018-State Tax (Rate), dated the 31st December, 2018 *vide* number EXN-F(10)-33/2018, dated the 31st December, 2018.

[Authoritative English text of this Department Notification No. EXN-F(10)-9/2019 dated 08-05-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 08/2019-State Tax (Rate)

Shimla-2, the 8th May, 2019

No. EXN-F(10)-9/2019.—In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendments in the notification of the Government of Himachal Pradesh, No.1/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-14/2017-Loose, dated the 30th June, 2017, namely:—

In the said notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)
“452Q	Any chapter	Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under

		<p>sub- section 4 of section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), as prescribed in notification No. 07/2019-State Tax (Rate), dated 6th May, 2019, published in Gazette of Himachal Pradesh on 08-5-2019 <i>vide</i> No. EXN-F(10)-9/2019.</p> <p><i>Explanation.</i>— For the purpose of this entry,—</p> <ul style="list-style-type: none"> (i) the term “promoter” shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016). (ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP). (iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016). (iv) “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP. (v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/heading/sub-heading or tariff item elsewhere in this notification.
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2. This notification shall come into force with effect from the 1st of April, 2019.

By order,
JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

Note.—The principal notification No.1/2017-State Tax (Rate), dated the 30th June, 2017 was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017-Loose, dated the 30th June, 2017 and last amended by notification No. 24/ 2018-State Tax (Rate), dated the 31st December, 2018, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)- 33/2018, dated the 31st December, 2018.

**In the Court of Executive Magistrate, Dharamshala, Tehsil Dharamshala,
District Kangra (H.P.)**

1. Shri Vishal s/o Sh. Satpal, r/o Village Bagli, P.O. Chetru, Tehsil Dharamshala, District Kangra (H.P.).

2. Smt. Lachhi Devi d/o Sh. Ramdayal, r/o Village Satlog, P.O. Tarela, Tehsil Churah, District Chamba (H.P.).

Versus

1. The General Public

Whereas the above named applicant have made an application under section 8(4) of the H.P. Registration of Marriages Act, 1996 alongwith an affidavit stating therein that they have solemnized their marriage on 13-04-2013 at Bagli but has not been found entered in the records of the Registrar of Marriages *i. e.* Secretary;

And whereas, they have also stated that they were not aware of the laws of the registration of marriages with the Registrar of Marriages and now, therefore necessary orders for the registration of their marriage be passed so that their marriage is registered by the concerned authority.

Now, therefore, objections are invited from the general public that if anyone has any objection regarding the registration of the marriage of the above named applicants, then they should appear before the court of undersigned on 20-05-2019 at Tehsil Office Dharamshala at 2.00 P.M. either personally or through their authorized agent.

In the event of their failure to do so, orders shall be passed *ex-parte* against the respondents for the registration of marriage without affording any further opportunity of being heard.

Issued under my hand and seal of the court on this 20-04-2019.

Seal.

Sd/-
Executive Magistrate,
Dharamshala, District Kangra (H.P.)

ब अदालत श्री दिलो राम भारद्वाज, नायब तहसीलदार एवं सहायक समाहर्ता द्वितीय श्रेणी,
उप-तहसील धीरा, जिला कांगड़ा (हि0 प्र0)

केस नं0 : 11 / 2019

तारीख दायरा : 01-03-2019

तारीख पेशी : 23-05-2019

शीर्षक.—संसार चन्द पुत्र टिडू, निवासी महाल द्रमण, मौजा पुढ़वा, उप-तहसील धीरा, जिला कांगड़ा (हि0 प्र0)
प्रार्थी।

बनाम

आम जनता

प्रत्यार्थीगण।

आदेश.— बराए नाम दुरुस्ती भू0—राजस्व अधिनियम, 1954 की धारा 37(3) के अन्तर्गत।

प्रार्थी उपरोक्त ने इस अदालत में प्रार्थना—पत्र मय शपथ—पत्र इस आशय से पेश किया है कि उसका नाम संसार चन्द पुत्र टिडू, निवासी महाल द्रमण, मौजा पुढ़वा, उप-तहसील धीरा, जिला कांगड़ा (हि0 प्र0) के राजस्व अभिलेख में उसका नाम सारो पुत्र तिडू दर्शाया गया है जोकि गलत है। अतः महाल द्रमण, मौजा पुढ़वा, उप-तहसील धीरा के राजस्व अभिलेख में उनका नाम दुरुस्त किया जाये।

अतः इस बारे सर्वसाधारण को इस राजपत्र इश्तहार के माध्यम से सूचित किया जाता है कि यदि किसी को उक्त नाम की दुरुस्ती बारे कोई उजर या एतराज हो तो वह दिनांक 23-05-2019 को प्रातः 10.30 बजे असालतन या वकालतन हाजिर अदालत आकर अपना उजर पेश कर सकता है। इसके उपरान्त

कोई भी उजर या एतराज जेरे समायत न होगा तथा उक्त नाम की दुरुस्ती के आदेश पारित कर दिये जायेंगे।

आज दिनांक 20-04-2019 को हमारे हस्ताक्षर व मोहर सहित अदालत से जारी किया गया।

मोहर।

हस्ताक्षरित/—
नायब तहसीलदार एवं सहायक समाहर्ता (द्वितीय श्रेणी),
उप-तहसील धीरा जिला कांगड़ा, हि0प्र0।

ब अदालत श्री दिलो राम भारद्वाज, नायब तहसीलदार एवं सहायक समाहर्ता द्वितीय श्रेणी,
उप-तहसील धीरा, जिला कांगड़ा (हि0 प्र0)

केस नं0 : 17/2019

तारीख दायरा : 14-03-2019

तारीख पेशी : 23-05-2019

शीर्षक.—अशोक कुमार पुत्र जगदीश चन्द, निवासी महाल अलसा, मौजा जौणा, उप-तहसील धीरा, जिला कांगड़ा (हि0प्र0) प्रार्थी।

बनाम

आम जनता

प्रत्यार्थीगण।

आदेश.— बराए नाम दुरुस्ती भू0-राजस्व अधिनियम, 1954 की धारा 37(3) के अन्तर्गत।

प्रार्थी उपरोक्त ने इस अदालत में प्रार्थना-पत्र मय शपथ-पत्र इस आशय से पेश किया है कि उसका नाम अशोक कुमार पुत्र जगदीश चन्द जबकि महाल अलसा, मौजा जौणा, उप-तहसील धीरा, जिला कांगड़ा (हि0प्र0) के राजस्व अभिलेख में उसका नाम जौम्पू पुत्र वशाखी दर्शाया गया है जोकि गलत है। अतः महाल अलसा, मौजा जौणा, उप-तहसील धीरा के राजस्व अभिलेख में उसका नाम दुरुस्त किया जाये।

अतः इस बारे सर्वसाधारण को इस राजपत्र इश्तहार के माध्यम से सूचित किया जाता है कि यदि किसी को उक्त नाम की दुरुस्ती बारे कोई उजर या एतराज हो तो वह दिनांक 23-05-2019 को प्रातः 10.30 बजे असालतन या वकालतन हाजिर अदालत आकर अपना उजर पेश कर सकता है। इसके उपरान्त कोई भी उजर या एतराज जेरे समायत न होगा तथा उक्त नाम की दुरुस्ती के आदेश पारित कर दिये जायेंगे।

आज दिनांक 20-04-2019 को हमारे हस्ताक्षर व मोहर सहित अदालत से जारी किया गया।

मोहर।

हस्ताक्षरित/—
नायब तहसीलदार एवं सहायक समाहर्ता (द्वितीय श्रेणी),
उप-तहसील धीरा जिला कांगड़ा, हि0प्र0।

**ब अदालत श्री सुशील कुमार, नायब तहसीलदार एवं सहायक समाहर्ता द्वितीय श्रेणी,
इन्दौरा, जिला कांगड़ा, हि0 प्र0**

मिसल नं0 : 2/तह0/2018

तारीख पेशी : 15-05-2019

शीर्षक : सत्य पाल वगैरा

बनाम

आम जनता

विषय.—प्रार्थना-पत्र जेर धारा 8(4) हिमाचल प्रदेश विवाह पंजीकरण अधिनियम, 1996.

प्रार्थी श्री सत्य पाल पुत्र छजू राम व सुषमा शर्मा पत्नी सत्य पाल, निवासी गांव सिरत, डाकघर मोहटली, तहसील इन्दौरा, जिला कांगड़ा (हि0 प्र0) ने प्रार्थना-पत्र प्रस्तुत करते हुए निवेदन किया है कि प्रार्थीगण की शादी 14-10-1984 को ग्राम पंचायत सिरत, तहसील इन्दौरा, जिला कांगड़ा (हि0 प्र0) में हुई है लेकिन अज्ञानतावश उक्त प्रार्थीगण अपने विवाह को ग्राम पंचायत सिरत, तहसील इन्दौरा, जिला कांगड़ा (हि0 प्र0) के अभिलेख में या अन्य स्थान पर पंजीकृत न करवा सके हैं। प्रार्थीगण अपने विवाह की तिथि को पंजीकृत करवाना चाहते हैं। अतः उक्त विवाह को पंजीकृत करने के आदेश देने की अनुमति प्रदान करें।

अतः इस इशतहार द्वारा सर्वसाधारण को सूचित किया जाता है कि उक्त प्रार्थीगण श्री सत्य पाल पुत्र छजू राम व सुषमा शर्मा पत्नी सत्य पाल, निवासी गांव सिरत, डाकघर मोहटली, तहसील इन्दौरा, जिला कांगड़ा (हि0 प्र0) के विवाह को पंजीकृत करने बारे किसी व्यक्ति को कोई भी एतराज हो तो वह असालतन या वकालतन दिनांक 15-05-2019 को प्रातः 10.00 बजे अदालत हजा में हाजिर होकर अपना एतराज पेश करें। कोई एतराज पेश न होने की सूरत में विवाह को पंजीकृत करने के आदेश पारित कर दिए जाएंगे।

आज दिनांक 25-04-2019 को मेरे हस्ताक्षर व मोहर अदालत सहित जारी किया गया।

मोहर।

हस्ताक्षरित/—

नायब तहसीलदार एवं सहायक समाहर्ता द्वितीय श्रेणी,
इन्दौरा, जिला कांगड़ा, हि0 प्र0।

**ब अदालत तहसीलदार व अख्यारात सहायक समाहर्ता, प्रथम श्रेणी एवं कार्यकारी दण्डाधिकारी,
तहसील धर्मशाला, जिला कांगड़ा, हि0 प्र0**

Manohar Lal

बनाम

आम जनता

विषय.—प्रार्थना-पत्र जेरे धारा 13(3) हिमाचल प्रदेश पंजीकरण अधिनियम, 1969.

नोटिस बनाम आम जनता।

Manohar Lal s/o Late Sh. Jayanti Ram, r/o Village Bhadwal, P.O. Matour, Tehsil धर्मशाला, जिला कांगड़ा ने इस अदालत में शपथ-पत्र सहित मुकद्दमा दायर किया है कि उसके पिता Late Jayanti Ram की मृत्यु तिथि 15-09-1988 है परन्तु एम0सी0 धर्मशाला/ग्राम पंचायत Mandal में मृत्यु पंजीकृत न है। अतः इसे पंजीकृत किये जाने के आदेश दिये जायें। इस नोटिस के द्वारा समस्त जनता को तथा सम्बन्धित सम्बन्धियों को सूचित किया जाता है कि यदि किसी को उपरोक्त Late Jayanti Ram का मृत्यु पंजीकृत किये जाने बारे कोई एतराज हो तो वह अपना एतराज हमारी अदालत में दिनांक 20-05-2019 को असालतन या वकालतन हाजिर आकर पेश कर सकता है अन्यथा मुताबिक शपथ-पत्र मृत्यु तिथि पंजीकृत किये जाने बारे आदेश पारित कर दिये जायेंगे।

आज दिनांक 26-04-2019 को मेरे हस्ताक्षर व मोहर अदालत द्वारा जारी किया गया।

मोहर।

हस्ताक्षरित/—
कार्यकारी दण्डाधिकारी,
धर्मशाला, जिला कांगड़ा, हि0 प्र0।

ब अदालत जनाब सहायक समाहर्ता द्वितीय श्रेणी एवं नायब तहसीलदार, चढ़ियार,
जिला कांगड़ा, हि0 प्र0

मुकद्दमा संख्या : 65/NT/2019

किस्म मुकद्दमा : दुरुस्ती इन्द्राज

श्री राज कुमार पुत्र स्व0 श्री भागी राम पुत्र मशदी, निवासी गांव व डाकघर सलेहरा, उप-तहसील
चढ़ियार, जिला कांगड़ा (हि0 प्र0) प्रार्थी।

बनाम

आम जनता

प्रत्यार्थी

उपरोक्त श्री राज कुमार पुत्र स्व0 श्री भागी राम पुत्र मशदी, निवासी गांव व डाकघर सलेहरा, उप-तहसील चढ़ियार, जिला कांगड़ा (हि0 प्र0) ने इस कार्यालय/न्यायालय में प्रार्थना-पत्र पेश किया है कि मेरा नाम आधार कार्ड, राशन कार्ड, पहचान-पत्र व स्कूल प्रमाण-पत्र आदि में सही नाम राज कुमार दर्ज है परन्तु राजस्व रिकार्ड महाल सलेहरा में इन्तकाल तस्दीक करते समय सिधू दर्ज है जो कि गलत है। आवेदक अपना नाम श्री राज कुमार पुत्र स्व0 श्री भागी राम पुत्र मशदी, निवासी गांव व डाकघर सलेहरा, उप-तहसील चढ़ियार, जिला कांगड़ा (हि0 प्र0) दर्ज करवाना चाहता है।

अतः आम जनता को इस राजपत्र इश्तहार/मुश्री मुनादी नोटिस के माध्यम से सूचित किया जाता है कि इस बारे किसी को कोई उजर व एतराज हो तो वह दिनांक 25-05-2019 को अधोहस्ताक्षरी की अदालत में असालतन या वकालतन हाजिर होकर अपना पक्ष रख सकते हैं। गैर-हाजिरी की सूरत में एक तरफा कार्यवाही अमल में लाई जावेगी।

आज दिनांक 20-04-2019 को हमारे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

हस्ताक्षरित/—
सहायक समाहर्ता द्वितीय श्रेणी,
चढ़ियार, जिला कांगड़ा, हि0 प्र0।

ब अदालत सहायक समाहर्ता प्रथम श्रेणी एवं तहसीलदार धर्मशाला,
जिला कांगड़ा (हि0 प्र0)

केस नं0 : 15/10

किस्म मुकद्दमा : तकसीम

तारीख पेशी : 20-05-2019

शीर्षक.-ओम प्रकाश

बनाम

मंशा देवी

मुकद्दमा तकसीम जेर धारा 123 हिमाचल प्रदेश भू-राजस्व अधिनियम, 1954 बाबत खाता नं० 102, खतौनी नं० 247, 248, 249, 250 खसरा नं० 1499, 1632/736, 791, 800, 801, 1636/738, 739, 797, 798, 799, 1634/737, 793, 794, कित्ता 13, रकबा तादादी 0-47-94 है० स्थित महाल व मौजा बरवाला, तहसील धर्मशाला, जिला कांगड़ा, हिमाचल प्रदेश।

इस अदालत में ओम प्रकाश, बलदेव सिंह, मोहन लाल आदि निवासी महाल व मौजा बरवाला ने तकसीम भूमि खाता नं० 102, खतौनी नं० 247, 248, 249, 250 खसरा नं० 1499, 1632/736, 791, 800, 801, 1636/738, 739, 797, 798, 799, 1634/737, 793, 794, कित्ता 13, रकबा तादादी 0-47-94 है० स्थित महाल व मौजा बरवाला, तहसील धर्मशाला, जिला कांगड़ा, हिमाचल प्रदेश तकसीम किए जाने हेतु मामला दायर किया है। जिसमें क्रमशः 1. मंशा देवी, 2. मदन लाल, 3. भीम सैन, 4. सतीश कुमार, 5. सत्या देवी, 6. कलो देवी, 7. विद्या देवी पत्नी गिरधारी लाल, 8. परस राम, 9. पुरसोत्तम लाल, 10. संजीव कुमार पुत्र बिमला देवी, 11. काजल, 12. मोनिका, 13. रोहित पुत्र वीना देवी, 14. आशा देवी पुत्री राम सिंह, 15. रघुबीर सिंह, अमर नाथ, हंस राज पुत्र व, 16. गीता देवी, 17. राम प्यारी, 18. तम्बो *alias* तारो देवी पुत्रियां धन्नु, 19. सोमा देवी पत्नी स्व० श्री अमर सिंह, 20. विक्रम सिंह, 21. अशोक कुमार पुत्र व, 22. रेखा देवी पुत्री अमर सिंह, 23. करतार चंद, 24. साहिब सिंह पुत्र व, 25. समंगला देवी, 26. शारदा देवी पुत्रियां सालो, 27. प्रोमिला देवी, मनोहर सिंह, 28. तिलक राज पुत्र, 29. मुकेश कुमार पुत्र पुष्पा कुमारी, 30. सुमना देवी, 31. दुलो, 32. राजमल पुत्र चमारु, 33. रूप चंद, 34. शमशेर सिंह पुत्र व, 35. पवना देवी पुत्री राम रथ, 36. चुनी लाल पुत्र दीवाना, 37. हरबंस लाल, 38. राकेश, 39. कमलेश कुमार पुत्र सीतल राम, 40. सोहन सिंह, 41. संजीव कुमार पुत्र व, 42. जोगिंदरों देवी पत्नी स्व० श्री जगदीश, 43. सावित्री देवी पुत्री दीवाना, 44. प्रेम चंद पुत्र किरपा, 45. अशोक कुमार, 46. मनोज कुमार, 47. व्योम प्रकाश, 48. राजीव कुमार पुत्र व, 52. गीता देवी पत्नी स्व० श्री हरिया प्रतिवादीगण, निवासी स्थित महाल व मौजा बरवाला, तहसील धर्मशाला, जिला कांगड़ा, हिमाचल प्रदेश की उपस्थिति अनिवार्य हेतु हिमाचल प्रदेश भू-राजस्व अधिनियम, 1954 में प्रदत्त प्रावधान के अनुसार समन जारी किए जा चुके हैं लेकिन प्रतिवादीगण सुनवाई में हाजिर न हुये हैं। जिस कारण इस अदालत को विश्वास हो चुका है कि प्रतिवादीगण को समन की तामील साधारण तरीके से नहीं हो सकती। अतः उक्त प्रतिवादीगण को इस राजपत्र इशतहार के माध्यम से सूचित किया जाता है कि वे दिनांक 20-5-2019 को इस न्यायालय में प्रातः 10.00 बजे असातन या वकालतन इस अदालत में हाजिर आकर मुकद्दमा की पैरवी करें अन्यथा गैर-हाजिरी की सूरत में उनके खिलाफ एकतरफा कार्यवाही अमल में लाई जाएगी तथा उसके उपरान्त कोई भी उजर या एतराज काबिले समायत नहीं होगा।

आज दिनांक 17-04-2019 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

हस्ताक्षरित/—
सहायक समाहर्ता प्रथम श्रेणी,
धर्मशाला, जिला कांगड़ा, हि०प्र०।

In the Court of Sh. Ashwani Kumar (HAS), Special Marriage Officer-cum-Sub-Divisional Magistrate, Manali, District Kullu (H.P.)

In the matter of :

Mr. Pankaj Thakur s/o Shri Kamal Kishor Thakur, r/o House No. 146, Ward No. 2 Bhajogi, P.O. and Tehsil Manali, District Kullu (H.P.) (INDIA) and Smt. Neetu Sharma d/o Sh. Bhim Sen Sharma, r/o Village Chhanala, P.O. Jagatsukh, Tehsil Manali, District Kullu, H.P. (INDIA) presently wife of Sh. Pankaj Thakur s/o Shri Kamal Kishor Thakur, r/o House No. 146, Ward No. 2 Bhajogi, P.O. and Tehsil Manali, District Kullu (H.P.) (INDIA).

Versus

General Public

An application for the registration of marriage under Special Marriage Act, 1954.

Whereas Mr. Pankaj Thakur s/o Shri Kamal Kishor Thakur, r/o House No. 146, Ward No. 2 Bhajogi, P.O. and Tehsil Manali, District Kullu (H.P.) (INDIA) and Smt. Neetu Sharma d/o Sh. Bhim Sen Sharma, r/o Village Chhanala, P.O. Jagatsukh, Tehsil Manali, District Kullu, H.P. (INDIA) presently wife of Sh. Pankaj Thakur s/o Shri Kamal Kishor Thakur, r/o House No. 146, Ward No. 2 Bhajogi, P.O. and Tehsil Manali, District Kullu (H.P.) (INDIA) has presented an application on 23-04-2019 in this court for the registration of marriage under Special Marriage Act, 1954. Hence this proclamation is hereby issued for the information of General Public that if any person has any objection for the registration of the above marriage can appear in this court on 22-05-2019 at Manali to object registration of above marriage personally or through an authorized agent failing which this marriage will be registered under this Act, 1954 accordingly.

Given under my hand and seal of the court on 24-04-2019.

Seal.

Sd/-
*Special Marriage Officer-cum-
Sub-Divisional Magistrate,
Manali, District Kullu, H.P.*

In the Court of Sh. Ashwani Kumar (HAS), Special Marriage Officer-cum-Sub-Divisional Magistrate, Manali, District Kullu (H.P.)

In the matter of :

Sh. Tenzin Thile s/o Shri Mangal Singh & Smt. Chhering Dolma, r/o Village Jatehar Bihal, P.O. Katrain, Tehsil & District Kullu (H.P.) (INDIA) and Miss Nirmala Devi d/o Sh. Budhi Singh & Smt. Dolma, r/o Village Shuru, P.O. Prini, Tehsil Manali, District Kullu (H.P.) (INDIA).

Versus

General Public

An application for the registration of marriage under Special Marriage Act, 1954.

Whereas Sh. Tenzin Thile s/o Shri Mangal Singh & Smt. Chhering Dolma, r/o Village Jatehar Bihal, P.O. Katrain, Tehsil & District Kullu (H.P.) (INDIA) and Miss Nirmala Devi d/o Sh. Budhi Singh & Smt. Dolma, r/o Village Shuru, P.O. Prini, Tehsil Manali, District Kullu (H.P.) (INDIA) has presented an application on 22-04-2019 in this court for the registration of marriage under Special Marriage Act, 1954. Hence this proclamation is hereby issued for the information of General Public that if any person has any objection for the registration of the above marriage can appear in this court on 21-05-2019 at Manali to object registration of above marriage personally or through an authorized agent failing which this marriage will be registered under this Act, 1954 accordingly.

Given under my hand and seal of the court on 25-04-2019.

Seal.

Sd/-
Special Marriage Officer-cum-
Sub-Divisional Magistrate,
Manali, District Kullu, H.P.

न्यायालय श्री करम सिंह हिमराल, कार्यकारी दण्डाधिकारी, शिलाई, जिला सिरमौर (हि0 प्र0)

ब मुकदमा :

श्री प्रवीण पुत्र श्री सालक राम, निवासी बान्दली, तहसील शिलाई, जिला सिरमौर (हि0 प्र0)

बनाम

आम जनता

विषय : पंचायत रिकार्ड में जन्म तिथि पंजीकरण बारे।

जैसा कि श्री प्रवीण पुत्र श्री सालक राम, निवासी बान्दली, तहसील शिलाई, जिला सिरमौर (हि0 प्र0) का मामला/प्रार्थना-पत्र जिला रजिस्ट्रार (जन्म व मृत्यु) एवं मुख्य चिकित्सा अधिकारी, जिला सिरमौर से प्राप्त आदेश के अनुसार श्री प्रवीण पुत्र श्री सालक राम, निवासी बान्दली, तहसील शिलाई, जिला सिरमौर (हि0 प्र0) की लड़की का नाम कुमारी सोनिया व जन्म तिथि 02-03-2015 का इन्द्राज ग्राम पंचायत बान्दली, तहसील शिलाई के जन्म व मृत्यु रिकार्ड में किया जाना है।

अतः आम जनता को बजरिये इश्तहार सूचित किया जाता है कि यदि उपरोक्त बारे किसी को कोई उजर/एतराज हो तो वह अधोहस्ताक्षरी की अदालत में दिनांक 24-05-2019 से पूर्व अपने एतराज असालतन या वकालतन पेश कर सकता है। निर्धारित अवधि के भीतर एतराज प्राप्त न होने की सूरत में आगामी कार्यवाही नियमानुसार कर दी जाएगी।

आज दिनांक 22-04-2019 को मेरे हस्ताक्षर व कार्यालय मोहर से जारी हुआ।

मोहर।

करम सिंह हिमराल,
कार्यकारी दण्डाधिकारी,
शिलाई, जिला सिरमौर (हि0 प्र0)।

ब अदालत श्री मन मोहन जिष्टु, कार्यकारी दण्डाधिकारी, तहसील कमरऊ, जिला सिरमौर,
हिमाचल प्रदेश

श्री Tsering Dhondup पुत्र श्री Sonam Dhargyal निवासी ग्राम तिलौरधार, तहसील कमरऊ, जिला सिरमौर (हि0 प्र0)।

बनाम

प्रार्थना-पत्र जेरे धारा 13(3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

श्री Tsering Dhondup पुत्र श्री Sonam Dhargyal निवासी ग्राम तिलौरधार, तहसील कमरऊ, जिला सिरमौर (हि0 प्र0) ने इस अदालत में एक प्रार्थना-पत्र गुजारा है कि उनकी पुत्री Tsering Dolma का नाम व जन्म तिथि जोकि 08-12-2014 है जिसे वह अज्ञानतावश ग्राम पंचायत कमरऊ के जन्म अभिलेख में दर्ज नहीं करवा सके। जिसका मूल प्रकरण मुख्य रजिस्ट्रार (जन्म एवं मृत्यु) व मुख्य चिकित्सा अधिकारी, नाहन, जिला सिरमौर के कार्यालय पत्र संख्या: एच0एफ0डब्ल्यू0-एन/एस0टी0/बी.डी./डिलेड केस/2017-1270, दिनांक 27-06-2019 द्वारा संस्तुति सहित इस कार्यालय को प्राप्त हुआ है।

अतः सर्वसाधारण को इस इशतहार के मार्फत सूचित किया जाता है कि इस बारे किसी को कोई उजर/एतराज हो तो दिनांक 22-05-2019 को प्रातः 11.00 बजे या दिनांक 22-05-2019 से पूर्व किसी भी कार्य दिवस में अदालत हजा स्थित कमरऊ में असालतन या वकालतन हाजिर आकर दर्ज करा सकता है। निर्धारित अवधि या इसके पूर्व में कोई आपत्ति प्राप्त न होने की सूरत में प्रार्थना-पत्र श्री Tsering Dhondup पुत्र श्री Sonam Dhargyal निवासी ग्राम तिलौरधार, तहसील कमरऊ, पर नियमानुसार कार्यवाही अमल में लाई जाएगी।

आज दिनांक 22-04-2019 को मेरे हस्ताक्षर व कार्यालय मोहर से जारी किया गया।

मोहर।

हस्ताक्षरित/—
कार्यकारी दण्डाधिकारी,
तहसील कमरऊ, जिला सिरमौर (हि0 प्र0)।